

~~(h) The tax credit under this section shall be included on the homeowner's property tax bill.~~

~~(i) (1) When property that has received a credit under this section for the current taxable year includes improvements that are removed from the assessment roll under § 10-304 of this article because of damage due to an accident or a natural disaster:~~

~~(i) the full benefit of the property tax abatement under § 10-304 of this article may not be diminished by the amount of the credit;~~

~~(ii) the full benefit of that credit may not be diminished by the property tax abatement under § 10-304 of this article and shall be reflected in the assessment of the total property, including any new improvements, for the current taxable year; and~~

~~(iii) the property shall be eligible to receive a credit under this section for the current taxable year and the two succeeding taxable years regardless of the existence or condition of the dwelling.~~

~~(2) Neither the calculation of the abatement nor the assessment under this subsection shall include an assessment less than zero.~~

9-109.

~~(J) (A) (1) THE STATE AND THE MAYOR AND THE CITY COUNCIL OF BALTIMORE CITY AND THE GOVERNING BODY OF EACH COUNTY AND OF EACH MUNICIPAL CORPORATION SHALL GRANT AN ADDITIONAL A PROPERTY TAX CREDIT AS DESCRIBED IN THIS SUBSECTION, UNDER THIS SECTION AGAINST THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON REAL PROPERTY IF:~~

~~(H) (1) THE HOMEOWNER IS OTHERWISE ELIGIBLE FOR THE CREDIT ALLOWED UNDER SUBSECTION (B) OF THIS SECTION § 9-105 OF THIS SUBTITLE;~~

~~(H) (2) ± (I) THE DWELLING IS:~~

~~A. 1. DAMAGED OR DESTROYED DUE TO A NATURAL DISASTER; AND~~

~~B. 2. SUBSEQUENTLY REPAIRED OR RECONSTRUCTED;~~

~~± (II) THE DWELLING IS REVALUED AFTER THE DWELLING IS REPAIRED OR RECONSTRUCTED; AND~~

~~± (III) AS A RESULT OF THE REVALUATION, THE ASSESSMENT OF THE DWELLING EXCEEDS THE LAST ASSESSMENT OF THE DWELLING; AND~~

~~(HH) (3) THE HOMEOWNER CLAIMING THE CREDIT HAD A LEGAL INTEREST IN THE DWELLING AT THE TIME THE DWELLING WAS DAMAGED OR DESTROYED AS DESCRIBED UNDER ITEM (H) ITEM (2) OF THIS PARAGRAPH SUBSECTION.~~